



DESIGN FOR A CHURCH IN THE CLASSIC STYLE.

Student's Column.

Sir,—I herewith send you a design for a church in the classical style, hoping you will consider it worthy of insertion in your valuable publication. If so, by your giving it as great a space as your limits will allow, will be rendered a favour. The length of the church is 120 feet; the breadth 60 feet; height, 46 feet; total height from ground to the top of the cross, 116 feet. The columns are of the Corin-

thian order; the plan of the towers are in the form of a cross, surmounted by a small cupola; further particulars I have not deemed necessary. By your inserting the design as early as convenient, will greatly oblige a contributor.

S. H. J.

112, Gray's Inn Lane, July 7th, 1843.

[We must express our disapprobation of the style in which our draughtsman has transferred the foregoing design to the wood block;

particularly as regards the balustrade on the roof, and the mutules in the cornice. S. B. J. sent us an end elevation also of his design, but we cannot spare room for more than is inserted, and we do this only to invite criticism from his fellow students and designers. We could remark upon it ourselves, but we prefer to excite reflection in others, rather than to bind their attention simply to our opinions; let it be borne in mind that this is the work of a scholar, and not of a master.—Ed.]

THE WINDOW TAX.

Sir,—The public are indebted to you for publishing the cases of assessed taxes appeals which have from time to time appeared in *The Builder*. The result of those appeals is not only a striking example of defective legislation, but a lamentable instance of breach of faith on the part of government.

It will be remembered that Lord Althorpe was Chancellor of the Exchequer in 1831: that the injurious effect of the window-tax, as affecting both light and ventilation, was pointed out to him; that he admitted the evil and promised to mitigate it by allowing any person, then duly assessed, to open as many additional windows as he pleased without increase of taxation. This promise has not been kept. Lawyers have been allowed to raise a quibble upon the meaning of the term "duly assessed." Mitigation made by former assessors has been varied upon the assessed, imperfectly, perhaps, originated with the old acts, but relying upon the obvious spirit and intention of the subsequent Act of Parliament, and the monstrous injustice has been committed of requiring new windows to purchase to procure evidence of facts which transpired in the time of their predecessors, of which the witnesses conversant may now be deceased.*

* A gentleman lately mentioned on the ground that one of his windows, in 1816, had been stopped up with brick and plaster instead of being duly assessed by proving that the window suffered in had been in that state for fifty years, having been stopped prior to the date by which brick and plaster were disallowed.

I need not explain to your readers the many mischievous consequences which arise from this judge-made law. My object is to suggest that now that the attention of the legislature is directed to the causes which affect the healthfulness of dwellings, the grievance is one which, by a little exertion on the part of architects and builders, might be removed. It is true we cannot hope, in the present state of the revenue, to abolish the window-tax, but the mode of its assessment might be improved, so that the tax should no longer be instrumental in producing disease, as well as in creating architectural deformities.

A health of towns commission is sitting; let every witness examined by that board endeavour to impress the minds of the commissioners with the fact that the temptation to shut out light and air in order to save taxes is the great obstacle to the healthfulness as well as the comfort of a majority of the existing habitations. An opening, a foot square, in the walls of a moderate-sized house cannot now be made without an addition to the window-tax of 8s. 3d. per annum. Privies, cellars, dark closets, roofs, the very places where mephitic vapours are most apt to lodge, are, therefore, very generally left without ventilation. The remedy is very simple, and as the revenue does not gain, while the public suffer, by the existing system, why should it be continued? The remedy would be to pass a short Act of Parliament, or introduce some new clauses into Lord Lincoln's Building Regulations Bill, to the following effect:

First. *That no existing assessment shall be raised whatever new windows may be opened.*
Second. *That upon all new houses the window-tax shall be governed by the cubic contents of the building, not by the actual number of openings which may exist this year or next.* The principle I assume is, that every 1,000 feet of space covered in for habitations, require for light and ventilation a certain number of external openings. Let these be paid for whether they exist or not, and without any additional charge if the number be exceeded, and the window-tax would no longer operate as a premium upon defective construction.

Should you approve of the suggestion, I trust it will be followed up in your columns, and that some of your professional readers will turn their attention to the proportion of windows to space which it might be desirable for government to adopt as a minimum, in altering the present law.

Your obedient servant,

W. E. HICKSON.

Manor House, Fairseat, Wrotham, Kent,
Sept 10, 1843.

A proposal has been made to erect a monument to Dr. Southey, in Redcliffe Church, Bristol, of which city that eminent man was a native.

In the Cathedral of Canterbury, the choir is about to be furnished with new stalls and a throne, and the pews are to be removed.